

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO

IN RE: \* CASE NO. 07-03232-ESL  
\*  
RAMON A. COLON GUZMAN \* CHAPTER 13  
ELSA D. ALCANTARA GARCIA \*  
\*  
Debtor(s). \*  
\*  
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**OBJECTION TO CLAIM IRS CLAIM 3-4  
PURSUANT TO 11 U.S.C. §507(A) (8)**

TO THE HONORABLE COURT

NOW COME(S), DEBTOR through his(their) undersigned attorney  
and respectfully state(s) as follows;

1. Creditor IRS filed an amended Proof of Claim, Claim 3-4 for  
Tax periods of 1997 to 2001, assessed in the years 2001 to 2003 as  
a priority unsecured claim.

2. Pursuant to 11 U.S.C. §507(A)(8) such claim is not a  
priority, but a general unsecured claim since it is for Tax periods  
of older than three years and current year of filing date June 11,  
2007.

**"REQUIRED RESPONSE TIME" LOCAL RULE 3007-1(c), P.R. LBR**  
**T**AKE NOTICE THAT UNLESS YOU OPPOSE THIS NOTICE OF  
DISTRIBUTION OF MODIFIED CHAPTER 13 PLAN, LOCAL RULE 9015-  
2(F) (B), P.R. LBR WITHIN TWENTY (20) DAYS AFTER SERVICE AS  
EVEDENCED BY THE CERTIFICATION, AND AN ADDITIONAL THREE (3) DAYS  
PURSUANT TO FED. R. BANK.P. 9006 (F) IF YOU WERE SERVED BY MAIL,  
ANY PARTY AGAINST WHOM THIS PAPER HAS BEEN SERVED, OR ANY OTHER  
PARTY TO THE ACTION WHO OBJECTS TO THE RELIEF SOUGHT HEREIN, SHALL  
SERVE AND FILE AN OBJECTION OR OTHER APPROPRIATE RESPONSE TO THIS  
PAPER WITH THE CLERK'S OFFICE OF THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO. IF NO OBJECTION OR OTHER RESPONSE  
IS FILED WITHIN THE TIME ALLOWED HEREIN, THE MOTION WILL BE DEEMED  
UNOPPOSED AND MAY BE GRANTED UNLESS: (1) THE REQUESTED RELIEF IS  
FORBIDDEN BY LAW; (2) THE REQUESTED RELIEF IS AGAINST PUBLIC  
POLICY; OR (3) IN THE OPINION OF THE COURT, THE INTEREST OF JUSTICE  
REQUIRES OTHERWISE.

WHEREFORE, debtor through their undersigned attorney respectfully requests that for the above stated reasons this Honorable Court:

A. Disallow Amended Claim 3-4 as a Priority Claim;

C. And provide such other and further relief as this court deems just and proper under the circumstances.

In Bayamon, Puerto Rico, on January 14, 2008.

**CERTIFICATE OF SERVICE**

I hereby certify that on this day, I electronically filed the foregoing with the Clerk of the Court uploading the same using the CM/ECF System which will send notification of such filing to the following: José Ramón Carrión Morales, Esq., Chapter 13 Trustee; Rosa E. Rodríguez Vélez, Esq., Monsita Lecaroz Arribas, US Trustees Office; and to all parties appearing in the master address list and herein attached, and by United States first class mail postage prepaid to Internal Revenue Service, Mercantil Plaza Building, 2 Ponce De Leon Avenue, Room 1014, Stop 27 ½, San Juan, Puerto Rico, 00918-1693.

**s/Loydianne Torres Berrios, Esq.**

Loydianne Torres Berrios, Esq.  
Edificio Medico Hnas. Davila  
Oficina 101  
Bayamon, PR 00959  
Tel. (787) 531-8535  
email [ltorresberrios@gmail.com](mailto:ltorresberrios@gmail.com)  
Attorney for debtor(s)